

## CHAPTER 13

### REIMBURSABLE WORK, REVENUES, AND OTHER COLLECTIONS

#### 1. INTRODUCTION.

##### a. Background.

- (1) Unless otherwise specifically authorized by statute, DOE must deposit all collections as miscellaneous receipts into the General Fund of the Department of the Treasury (Treasury). This chapter establishes the policy for activities that result in DOE collections. Collections fall within one of the following categories:
- (a) Reimbursable work (see paragraph 2);
  - (b) Revenue programs (see paragraph 3);
  - (c) Cooperative work with other Federal and non-Federal entities (see paragraph 4);
  - (d) Advances for cooperative research and development agreements (CRADAs) (see paragraph 5);
  - (e) Appropriation refunds (see paragraph 6);
  - (f) Contractor collections (see paragraph 7);
  - (g) Donations, gifts, and bequests (reserved);
  - (h) Deposit funds (see paragraph 9);
  - (i) Miscellaneous receipts (see paragraph 10);
  - (j) Reimbursable personnel details (see paragraph 11);
  - (k) Unclaimed moneys (see paragraph 12);
  - (l) Repayments from projects under the Clean Coal Technology (CCT) Program (see paragraph 13);
  - (m) User Facilities or Technology Deployment Centers (see paragraph 14); and
  - (n) Other collections (see paragraph 15).
- (2) Attachments 13-1 through 13-5 list common DOE collections and the accounts to which they are deposited.

##### b. Applicability.

- (1) The applicability of this chapter is specified in Chapter 1, "Accounting Overview."

- (2) Provisions of this chapter do not apply to work in which DOE is the customer or to cash transactions for services between other DOE offices and DOE integrated contractors (see Chapter 12, "Transfers").

## 2. REIMBURSABLE WORK.

- a. **Exclusions.** The provisions of this section do not apply to refunds; user charges (Title 31, section 9701, of the United States Code (31 U.S.C. 9701) and Office of Management and Budget Circular A-25); revolving-fund activities; receipts for cooperative work performed under cosponsored agreements; CRADA work or services within DOE; actions between DOE integrated contractors; activities involving services, products, or materials regularly produced for sale at schedule rates under Departmental programs (for example, routine irradiation services, isotopes, heavy water, production or transmission of electricity, uranium enrichment services); activities funded under the Contributed Funds Act (43 U.S.C. 395); or emergencies as defined in paragraph 2b(3).

b. **Definitions.**

- (1) **Acceptance** is the official act of signing a reimbursable agreement by a contracting officer. See DOE O 481.1, Work for Others.
- (2) **Budgetary Resources** include (a) For Federal customers, the amount of reimbursable orders received and supported by valid obligations against their current appropriation account(s) and (b) For non-Federal customers, the amount of advance payment(s) received for unfilled orders.
- (3) **An Emergency** is any situation involving the protection of life, Federal lands, buildings, or equipment; law enforcement; disaster assistance; and production and maintenance of the power distribution system. Also see DOE M 135.1-1, Budget Execution.
- (4) **Miscellaneous Receipts** are funds collected by DOE. Such funds may not be retained but must be deposited in the General Fund of Treasury.
- (5) **A Reimbursable Agreement** is a written agreement to perform work or provide a service for another Federal agency or a non-Federal customer. Reimbursable work for other Federal agencies requires an interagency agreement. An interagency agreement is a written agreement entered into by DOE and another Federal agency to furnish goods or accomplish a specific task in support of the other agency's mission. The interagency agreement will provide funding, billing, and payment data in support of the reimbursable work. The format of the requesting agency is acceptable as long as it contains the appropriate elements as outlined in DOE O 481.1, Work for Others. Agreements with non-Federal customers require bilateral sales contracts.
- (6) **Reimbursable Authority** (also called reimbursable obligation authority) is authority to incur obligations in accomplishing reimbursable work if a budgetary resource—either a reimbursable agreement from a Federal customer or an advance from a non-Federal customer—is also available. This authority can be acquired only by obtaining an allotment through the DOE Chief Financial Officer (CFO) using an approved funding program (AFP) process.

- (7) **Reimbursable Work** refers to work or services performed or to be performed for another Federal or non-Federal customer. DOE is compensated by a specific type of offsetting collection known as a reimbursement, which may be credited as authorized by law to the appropriation or DOE fund account. The reimbursable work or services performed by DOE are financed by the funds of the ordering Federal customer, or by advances from a non-Federal customer. The reimbursable work may be accomplished under the authority of the Economy Act of 1932, as amended (31 U.S.C. 1535); the Atomic Energy Act of 1954, as amended; or other specific statutory authority. Examples of reimbursable work interagency agreements are Military Interdepartmental Procurement Requests used by the Department of Defense, Project Authorization Funding Documents used by the Air Force Tactical Application Center, and Procurement Letters used by the United States Geological Survey.

**c. Responsibilities.**

- (1) **Cognizant Secretarial Officers** shall for Headquarters elements and each field element and contractor facility under their cognizance:
- (a) Provide timely, appropriate notification to the Office of Chief Financial Officer and the Assistant Secretary for Human Resources and Administration about any sensitive reimbursable actions pursuant to DOE O 481.1, Work for Others;
  - (b) Recommend changes in financial policies on reimbursable work to the CFO; and
  - (c) Approve exceptions to full funding with the concurrence of the CFO and the head of the affected Departmental element as provided for in paragraph 2g(1)(c).
- (2) **The Chief Financial Officer** shall:
- (a) Develop and monitor implementation of financial policies and procedures for reimbursable work;
  - (b) Approve financial exceptions, as specified in paragraphs 2g(1)(c) and 2g(2);
  - (c) Obtain reimbursable apportionments and issue reimbursable allotment authority for reimbursable work; and
  - (d) Coordinate with the cognizant secretarial officers on reimbursable agreements accepted at Headquarters.

**(3) The Deputy Assistant Secretary for Procurement and Assistance**

**Management** shall provide copies of reimbursable agreements negotiated in Headquarters to all Field Chief Financial Officers (Field CFOs) impacted by such agreements as well as

- (a) Obtain necessary approvals of reimbursable agreements for reimbursable details of personnel and Intergovernmental Personnel Act assignments in accordance with DOE 3300.3, Employment;
- (b) Ensure that necessary determinations and coordinations are accomplished for personnel details and assignments; and
- (c) Provide a copy of reimbursable agreements for Headquarters reimbursable details of personnel and Intergovernmental Personnel Act assignments to the Field CFO as appropriate.

**(4) The General Counsel and Field Counsel** shall provide legal counsel and advice on matters relating to reimbursable agreements as needed.

**(5) Heads of Field Elements** shall ensure that

- (a) The reimbursable agreement is approved and accepted in accordance with this Order and the established requirements of DOE O 481.1 unless excluded.
- (b) Budgetary resources and reimbursable authority are obtained before initiation of work or services.
- (c) Exceptions to the requirement for full funding from Federal agencies for projects to be completed in the current fiscal year (or current fiscal year plus 90 days for projects transcending the fiscal year) are reviewed and approved by them. In no case shall an exception be granted that necessitates the use of DOE funds to finance reimbursable work performed for others.
- (d) Concurrence on program secretarial officers' exceptions to full funding, as provided for in paragraph 2g(1)(c), is obtained.
- (e) Requested work is priced in accordance with DOE 2110.1A, "Pricing of Departmental Materials and Services."
- (f) All documents authorizing performance of tasks that include reimbursable work specify what portion of the funding is reimbursable or that the total funding is reimbursable.
- (g) All documents pertaining to a reimbursable agreement are identified and maintained on file.
- (h) Obligations and expenditures against individual reimbursable agreements are recorded promptly and accurately and do not exceed the associated budgetary resource.

**(6) The Field CFO shall**

- (a)** Review reimbursable agreements for adequacy and accuracy of relevant accounting and funding data, potential budgetary resource problems, pricing factors, financial closeout procedures, and provision of billing information and addresses.
- (b)** Certify fund availability for each reimbursable agreement to ensure that obligations incurred in the performance of a reimbursable agreement do not exceed the authority provided in the AFP and allotment. If an agreement would require obligations in excess of the reimbursable authority allotted, the Field CFO shall ensure that additional authority is obtained from the CFO before incurring the obligation.
- (c)** Develop and maintain accurate and timely financial information on the status of funds, obligations, and expenditures incurred for each reimbursable agreement.
- (d)** For reimbursable agreements received under the authority of the Economy Act, determine the amount of obligations that will not be incurred before the end of the appropriation's period of availability and provide timely notification to the ordering agency regarding the amount of funds to be deobligated.

**d. Policy.**

- (1)** It is the policy of DOE to accept non-DOE-funded work through reimbursable agreements, provided there is legal and regulatory authority to perform reimbursable work. Furthermore, work must not impede primary functions and responsibilities of the performing activity, and budgetary resources for reimbursable work must be available.
- (2)** The execution of acceptance of reimbursable work shall be made only after a written determination that the work is consistent with and meets established requirements set forth in DOE O 481.1. In addition, no work shall commence and no costs shall be incurred until a written reimbursable agreement has been accepted as defined in DOE O 481.1.
- (3)** Work performed for other Federal agencies shall be fully funded before work begins if the work is to be completed within the current fiscal year. For work that transcends the fiscal year, full funding for the current fiscal year plus the first 3 months of the following fiscal year is required. No work shall continue beyond the period or funding provided in the reimbursable agreement. See paragraph 2g for exceptions to the full-funding requirement.
- (4)** Reimbursable work for non-Federal customers shall neither start nor continue without a cash advance of funds except as provided by paragraph 2g.

- (5) Federal grants awarded to parent organizations of integrated management and operating contractors shall be approved by the Department and treated as work from another Federal agency under Program 40, Reimbursable Work for Other Federal Agencies.
- (6) Heads of field elements and the CFO shall maintain an appropriate management control environment and related systems to provide sufficient advance notification of potential funding shortfalls to obtain additional funds or begin project termination.
- (7) In the event of an emergency as defined in paragraph 2b(3), exceptions to the policy on full funding and cash advances from Federal and non-Federal customers may be authorized by the head of the cognizant field element, or by the CFO for Headquarters elements. The cognizant Field CFO must document the circumstances that caused the deviation and formally advise the CFO of the deviation within 10 days.
- (8) Each reimbursable agreement accepted by DOE shall be managed and accounted for in accordance with the funding limitations and other provisions of the agreement. The level of financial controls specified in the agreement establishes the administrative funds controls that must be followed. The DOE funding limitation is the cumulative total of funding for a specific project. The total estimated cost of an agreement is not a funding limitation.
- (9) All reimbursable agreements involving data processing activities must comply with the provisions of DOE 2100.8A, Cost Accounting, Cost Recovery, and Interagency Sharing of Information Technology Facilities.
- (10) Funds provided under reimbursable agreements are to be used solely for the intended purposes and in accordance with the limitations on the use of funds as specified in the agreements (31 U.S.C. 1301).
- (11) Reimbursable work shall not be accepted when it is evident that a requesting agency is using this as a mechanism to obligate funds solely to keep them from being reported as unobligated, or to keep them from lapsing at the end of the fiscal year.

**e. Description and Nature of Reimbursable Work.**

- (1) In general, the reimbursable work that DOE provides for a customer is part of the customer's mission and not DOE's direct mission. The Department does not directly receive appropriated funds from Congress for such work or services; instead, they are financed by the funds of the Federal agency ordering the work in Program 40, Cost of Reimbursable and Cooperative Work with Other Federal Entities, or by cash advances from a non-Federal customer in Program 60, Cost of Reimbursable and Cooperative Work with Non-Federal Entities. Conversely, if the Department sells products or services that are funded as a direct mission of the Department, the collection shall be accounted for under a revenue program (see paragraph 3).

- (2) Examples of current reimbursable work programs in DOE are included in Attachment 13-1.

**f. Authority for Accepting and Criteria for Establishing Reimbursable Agreements.**

Authorities include the Economy Act of 1932, as amended (31 U.S.C. 1535); Atomic Energy Act of 1954; Intergovernmental Cooperation Act of 1968; Department of Energy Organization Act of 1977 (Public Law 95-91; 42 U.S.C. 7101 et seq.); and Intergovernmental Personnel Act of 1970 (5 U.S.C. 3371-3376). (See the Work For Others Information Guide for additional information on authorities and criteria.)

- g. Financing of Work.** Obtain a budgetary resource from customers before performing reimbursable work. In addition, there must be sufficient reimbursable obligational authority within the respective allotment from the CFO. This requirement is necessary to preclude the use of DOE appropriated funds to finance reimbursable work and to protect the Department from incurring uncollectible receivables. If the contract so provides, or if the contracting officer (CO) authorizes, contractors may continue work on a project for a limited time to maintain project continuity if all of the following conditions are met: (1) the sponsor provides assurance of funding within a specific time; (2) the contractor provides the funds for the work and assumes liability for any costs, including overruns, should funds not be received from the sponsor; and (3) the contractor retroactively charges the costs of such work to the sponsor. The CO shall document the file evidencing agreement to these conditions.

**(1) Financing Work for Other Federal Agencies.**

- (a) Generally, cash advances are not required when DOE performs work for other Federal agencies under the Economy Act. However, cash advances may be required from agencies if the interests of DOE are best served by obtaining advances.
- (b) A valid reimbursable agreement shall be used as a budgetary resource when DOE performs work for other Federal agencies. The reimbursable agreement shall provide full funding if the work is to be completed in the current fiscal year. For work that transcends fiscal years, full funding for the current fiscal year plus the first 3 months of the following fiscal year is required.
- (c) Heads of Field Elements may grant exceptions to the requirement for full funding from Federal agencies for projects to be completed in the current fiscal year (or current fiscal year plus 90 days for projects transcending the fiscal year) for their respective organizations, and the CFO may grant exceptions, in consultation with the cognizant secretarial officer, for Headquarters elements. When executing unique and significant agreements that affect more than one Departmental element, program secretarial officers may grant an exception to full funding with the concurrence of the CFO and the heads of the affected Departmental elements. In no case shall an exception be granted that necessitates the use of DOE funds to finance reimbursable work performed for others. In addition, exceptions shall not be granted that would cause advanced funding to be less than amounts necessary to provide for a phase down and termination of the reimbursable agreement.

- (2) **Advances from Non-Federal Customers.** Full funding is required before beginning work on reimbursable agreements that have an estimated cost of \$25,000 or less or that will be completed in 90 days or less. For reimbursable agreements that have an estimated cost greater than \$25,000 and that will last longer than 90 days, sufficient advance funds shall be obtained to maintain approximately a 90-day advance of funds during the life of the project and shall be collected before starting work. The advance shall also cover the anticipated termination cost that the Department would incur if the reimbursable work were terminated. Exceptions to the requirement for advances from non-Federal customers will be permitted only as specified below (all other exceptions require the prior approval of the CFO):
- (a) If a small business is unable to meet the 90-day requirement, a shorter time period may be negotiated with the sponsor.
  - (b) If the contractor performing the work provides the advance funding from earned award or management fees, royalties, or other corporate funds.
  - (c) When deliveries are from stock-on-hand and will not require the use of current budgetary resources except to replace the stock.
  - (d) When delivery of items or services is without an advance, if permitted by specific law. This covers reimbursable work deliveries without advance payment as directed by specific laws or executive orders. An example is the detail of employees to States and political subdivisions according to 5 U.S.C. 3373 and the detail of employees to international organizations according to 5 U.S.C. 3343.
  - (e) When reimbursable work is provided to fill a verified requirement of work for a DOE-funded cost-type contract. The reimbursable agreement from the DOE-funded customer shall constitute the budgetary resource.
  - (f) If a State or local government has a statute or another legal requirement prohibiting advancing funds for reimbursable work, the Cost of Work for Others Program under the Departmental Administration Appropriation may be used.

**h. Reimbursable Budgetary Resources and Obligational Authority.**

- (1) **Reimbursable Budgetary Resources.** A reimbursable agreement may be obligated whenever the budgetary resource criteria is satisfied and there is sufficient reimbursable authority available within the allotment to cover it. Cash advances from non-Federal customers and valid reimbursable orders from Federal agencies are required to provide the budgetary resource to obligate. The requirements for the budgetary resource and reimbursable authority are separate and distinct. Reimbursable agreements shall not be obligated by DOE unless there is sufficient reimbursable obligational authority in the respective allotment (see DOE M 135.1-1, Budget Execution, for further details).



- (2) **Reimbursable Obligational Authority.** An allottee can acquire reimbursable obligational authority only by obtaining an allotment through the DOE allotment and AFP process. For further discussion of the reimbursable obligational authority process, see Chapter 2, “Administrative Control of Funds”; Chapter 3, “Accounting for Appropriations and Other Funds”; and DOE M 135.1-1, Budget Execution.
- i. **Accounting for Reimbursable Agreements.** 31 U.S.C. 1301 expressly prohibits the expenditure of funds in an appropriation for purposes other than those that Congress intended. Before acceptance, reimbursable agreements shall be reviewed for adequacy of relevant accounting and funding data, potential budgetary resources problems, pricing factors, financial closeout procedures, and provision of billing information and addresses. Illustrative entries for recording reimbursable transactions are in the Standardized Pro Forma Accounting Transactions Document.
- (1) **Execution and Control of Reimbursable Agreements.** Use the following guidelines to ensure that reimbursable work is accomplished in accordance with established laws, regulations, and provisions of the respective reimbursable agreement(s):
- (a) Contractors shall not begin any reimbursable work until they have obtained authorization from the responsible DOE contracting officer indicating that DOE has obtained a valid budgetary resource and that an obligation will be recorded in the contractor’s next scheduled contract modification.
  - (b) All documents authorizing the performance of tasks that include reimbursable work shall clearly identify reimbursable funding. Furthermore, the DOE element performing the work shall identify and maintain file documents pertaining to the reimbursable agreement.
  - (c) No work shall continue and no costs shall be incurred beyond either the period of performance or the amount of funding provided in the reimbursable agreement and attendant modifications unless authorized by the contract or the contracting officer. The customer is responsible and accountable for any financial consequences associated with termination of work.
  - (d) DOE shall not finance reimbursable work from its own appropriations or another customer’s funds.
  - (e) Obligations and expenditures for each reimbursable agreement shall not exceed the budgetary resources authorized on that reimbursable agreement.
  - (f) Interagency agreements are subject to the provisions of 31 U.S.C. 1501, Documentary Evidence Requirements for Government Obligations. Reimbursable agreements must provide a specific statement of work to be valid obligations.

- (g) Departmental elements accepting reimbursable agreements shall establish firm cutoff dates prior to the end of the fiscal year to provide ample time to review, accept, obligate, distribute, and record reimbursable agreements.

**(2) Recording.**

- (a) **Recording Unfilled Orders and Obligations.** Accepted reimbursable agreements shall be controlled by the following unique equity accounts: Reimbursable Orders Accepted, Unobligated Unfilled Customers' Orders, and Obligated Unfilled Customers' Orders. The balances of these accounts represent the ceilings for costs, obligations, and uncosted obligations, respectively.

1. *Source Document for Unobligated Unfilled Customer Orders.* The source document for recording unfilled orders is the reimbursable agreement, along with evidence that the reimbursable agreement was accepted in accordance with DOE O 481.1.
2. *Source Document for Obligated Unfilled Customer Orders.* For work performed by a DOE contractor, the source document for recording obligations is either the executed contract or a contract modification. For work performed by DOE personnel, source documents for obligations include travel authorizations, time and attendance documents, and purchase requests.

- (b) **Recording Cash Advances.** Cash advances received for reimbursable work shall be recorded as unearned revenue. A liability shall be established, and it shall be reduced by accrued cost.

- (c) **Recording Work Performed by Contractors.** If reimbursable work is to be performed by a contractor, the cognizant DOE field element may assign all collection and accounting activities for the work to the contractor. Otherwise, the contractor may transfer the amount to DOE accounts, in which case the DOE element shall perform the collection and accounting activities.

- (d) **Recording Reimbursements.**

1. With the exception of added factor and depreciation, reimbursements shall be recorded in the appropriation and fund type in which the costs were recorded. That portion of the reimbursement that represents added factor and depreciation shall be deposited into the Departmental Administration Appropriation special receipt account. Refer to Attachment 13-2 for a description of the Departmental Administration Appropriation special receipt account.
2. Collections shall be recorded as a debit to the Appropriation Reimbursements general ledger account. The balance of that account will represent cumulative collections for reimbursable work for the fiscal period. Balance sheet codes and illustrative entries for recording

collections are presented in the Standardized Pro Forma Accounting Transactions Document.

**(3) Billing and Collecting.**

- (a)** Treasury's On-line Payment and Collection System must be used, when available, for expenditure transfers between DOE and other Federal agencies.
- (b)** Billings shall not exceed the total amount authorized by the agreement, including any amendments. The agreement should include funds for any requirements resulting from the final closeout process. If an increase to the agreement is required, an amendment should be obtained from the issuing organization before incurring any additional costs.
- (c)** Billings based on accrued and recorded costs will be issued monthly or in accordance with reimbursable agreements and will include the date that reimbursable work was provided, in addition to the as-of billing date. Customer billings should contain appropriate cost detail at the major element level.
- (d)** For non-Federal customers, electronic funds transfer, check, or cash payment may be accepted as long as it is consistent with prudent financial judgment.

- (4) Closeout of Reimbursable Agreements.** Upon completion of work, the contracting officer shall notify the customer and provide an estimate of costs incurred. When the final costs are known, the contracting officer shall promptly notify the customer with a final invoice. Upon final settlement, any unused funds shall be returned to the customer.

**3. REVENUE PROGRAMS.**

- a. General.** The Department directly budgets for some revenue programs as appropriation reimbursements. The collections from these programs may be available for immediate use by the Department (for example, the Bonneville Power Administration's Revolving Fund), offset against the appropriation (for example, the Cost of Work for Others Program under the Departmental Administration Appropriation), or be used as a funding source for the appropriation (for example, the Nuclear Waste Fund). A complete listing of these revenue programs can be found in Attachment 13-2. The collections from other revenue programs, such as the sale of electrical power by a power marketing administration, are proprietary receipts and are deposited as miscellaneous receipts into the General Fund of the Treasury. These revenue programs can be found in Attachment 13-5.
- b. Policy.**
  - (1)** Before accepting revenue-producing work, DOE must determine that there is specific legal or statutory authority for performing the work.

- (2) No revenue-producing activities shall begin either in the absence or in excess of the authorities contained in the allotment.
- (3) All revenues and related costs shall be recorded on an accrual basis.

**c. Description and Nature of Revenue-Producing Work.**

- (1) Under DOE's revenue programs, work, products, and services are sold to both Federal and non-Federal customers pursuant to authorizing legislation. Treatment of the resultant revenues is provided for in either the specific authorizing or appropriation legislation.
- (2) The work performed under the revenue programs is similar to that performed under the reimbursable program. The distinguishing factor between the two is a determination of the mission responsibility of the work, that is, the customer's or DOE's.
  - (a) Under revenue programs, DOE sells work, services, or products that fall within the scope of DOE's direct mission. As indicated in paragraph 2e, reimbursable work performed by DOE for others is considered to be part of the customer's direct mission responsibility and not the Department's.
  - (b) Because the revenue-producing work performed under a revenue program is, by definition, mission-related work, it is financed directly through DOE mission program appropriations. This is in contrast to work performed under a reimbursable work program, which is financed through budgetary resources provided by the customer.

- d. Authority to Produce and Sell Products and Services.** There are at least two distinct statutory and legislative authorities that can affect both the performance of work and the disposition of the resulting revenues. Public Law 93-438, the Energy Reorganization Act of 1974, section 301(a), transfers the functions of the Energy Research and Development Administration to DOE. The Department's annual appropriation acts, Energy and Water Development and the Interior and Related Agencies Activities both contain language that authorizes revenue-producing activities under the various appropriation accounts and dictates the disposition of the resulting revenues. When the Department considers performing work under revenue programs, it must consult all applicable authorities to ensure overall compliance. (See Attachments 13-2 and 13-5.)

**e. Order Requirements.**

- (1) **Criteria for Development, Review, and Acceptance of Orders (Except Power Marketing Administrations).** Under Departmental revenue programs, the DOE element performing the work must receive a written customer order before initiating work for services, products, or materials regularly produced for sale at scheduled rates or catalog prices. For nonroutine work or services that constitute a significant financial requirement similar in nature and scope to that performed by the DOE reimbursable program, a bilateral sales contract between DOE and the customer is required in accordance with DOE O 481.1.

- (2) **Power Marketing Contracts.** Power marketing rates are subject to review by the Federal Energy Regulatory Commission.
- (3) **Pricing of Products, Services, or Work (Cost Recovery).** Charges for products or services incident to the Department's revenue-producing activities shall be developed in accordance with DOE 2110.1A, "Pricing of Departmental Materials and Services."

**f. Basis of Budgetary Resources.**

- (1) **General.** Revenue-producing activities are considered to be mission-related activities of the Department. The budgetary resources required to finance such work come from DOE's direct appropriated funds, provided that the work is budgeted and approved in accordance with the procedures contained in paragraph 3g(2). When appropriated funds are allotted during program execution, the allotment shall serve as both the obligational authority and the budgetary resources to accomplish the work.
- (2) **Advances.** Because DOE finances its revenue-producing activities each year through DOE appropriations, the Department does not require advances for such activities from either Federal or non-Federal customers. It is essential to determine that the requested work, product, or service is in fact a DOE mission activity and that the associated resources to accomplish the work were budgeted and are available for obligation within the allotment.
- (3) **Exceptions to Advances Policy.** DOE may require advances from non-Federal customers to protect the Government's interests in the following instances:
  - (a) A customer may request that significant, nonroutine modifications be performed on a standard DOE mission-related product to suit the customer's specific operational requirements. DOE should require a cash advance to cover incremental costs for performing that portion of the work that is not related to the DOE mission. The collections or revenues derived from the sale of the product should be administered by DOE under the revenues program, and the collections from modification work administered under the reimbursable work program. For these situations, DOE elements shall determine advance requirements on a case-by-case basis, giving consideration to the mission responsibilities, incremental costs, the nature and scope of the services provided, and other pertinent factors.
  - (b) DOE may also require cash advances to protect the Government's interest against both Federal and non-Federal customers when appropriate.

**g. Authority Contained in Allotments.**

- (1) **General.** Allotments provide two distinct authorities for conducting revenue-producing activities: direct obligational authority and authority for retaining the revenues.
  - (a) Direct obligational authority, available through DOE's mission appropriations, provides the authority to engage in specific

revenue-producing activities, such as the production of products or goods for sale to others.

(b) For programs that allow retention of revenues, the authority for retaining revenues gives DOE the authority to use the revenues derived from revenue-producing activities without further action by Congress.

(c) Additional requirements associated with the administrative control of allotments are addressed in Chapter 2, "Administrative Control of Funds."

**(2) Budgetary Considerations.** The budget requirements for revenue programs are subject to the same budget and administrative processes as other Departmental programs.

(a) DOE elements must satisfy the following general conditions before using appropriated funds to finance revenue-producing activities:

1. The work must be priced and incorporated into the appropriate budget schedules in response to the annual field budget call process (see DOE guidance on budget formulation).
2. The required funding levels for accomplishing the work must be approved through the Office of Management and Budget and congressional budget process and subsequently reflected in the respective annual DOE appropriation account(s).
3. The resources must be allotted, reflected in the AFPs, and made available for obligation and expenditure.

(b) The requirements in paragraph 3g(2)(a) do not apply to routine deliveries of standard products that will not require the use of current budgetary resources except to replace the stock on hand and providing that an allotment and an AFP are available.

**h. Accounting for Revenues.** Illustrative entries for recording revenue transactions are in the Standardized Pro Forma Accounting Transactions Document.

**(1) Current-Period Sale of Products and Services.** Revenue for products and services shall be recognized as earned when products are delivered, services are performed, or progress payments are received.

**(2) Long-Term Contracts for Sale of Products or Services.** Revenue for the sale of products or services sold under a long-term contract shall be recognized in the period in which the products or services are physically or constructively delivered to the purchaser. Constructive delivery occurs when DOE meets the obligations of the long-term contract.

#### **4. COOPERATIVE WORK WITH OTHER FEDERAL AND NON-FEDERAL ENTITIES.**

**a. General.** Cooperative work differs from reimbursable work in that it is part of DOE's direct mission in which DOE receives appropriated funds that may be used in a

cooperative effort with one or more Federal or non-Federal participants. Cooperative work with Federal agencies arises when Congress directs collaboration between the Department and one or more Federal agencies for a specific project or when DOE receives funds from another Federal agency in support of a DOE mission related program for purposes of sharing in the results of the project data to carry out the participating agency's mission. This work is not subject to requirements of DOE O 481.1.

**b. Policy.**

- (1) DOE funds shall not be used to finance a cosponsor's share of a cooperative work project. If the non-Federal contributions are not provided to the Department for obligation and disbursement, such contributions of the non-Federal cosponsor may be paid directly to the performing contractor. When a cooperative work agreement allows the non-Federal customer's share of cash to flow through the Department, advance funding from the non-Federal cosponsor shall be obtained for subsequent obligation and disbursement by the Department.
- (2) Efficient and economical transfer-of-funds procedures shall be established and maintained for all cosponsor funds received and controlled by the Department.
- (3) Funds received by the Department from a cosponsor shall be controlled and accounted for in such a manner that provides specific identification and reconciliation on a project-by-project basis.

**c. Cooperative Work With Other Federal Agencies** will be reported in Budget and Reporting (B&R) subprogram codes 40 50, Cost of Cooperative Work with Other Federal Agencies, and revenues will be reported in B&R subprogram 50 50, Reimbursement for Cooperative Work with Other Federal Agencies. Activity under this program shall be supported by interagency cooperative funding agreements that specify the contribution of each party. The contribution (waiver) of added factor and/or depreciation by DOE, without the contribution of direct program funds, does not meet the criteria for an interagency cooperative funding agreement. DOE funds shall not be used to support other agencies' share of costs. Cooperative work shall be managed and accounted for in the same manner as the reimbursable work program of this chapter.

**d. Cooperative Work with Non-Federal Entities.**

- (1) **Description and Nature of Work.** Cooperative work with non-Federal entities refers to jointly funded, cooperative efforts to perform research, development, and demonstration projects and other work of an experimental nature undertaken by DOE and one or more non-Federal cosponsors (domestic or foreign) for mutual benefit.
  - (a) DOE requires a cash advance to finance the cosponsor's share of the cooperative work project. The cosponsors use a funds-in arrangement to contribute their share of the project, providing funding directly to DOE for deposit into an appropriate Treasury account for the subsequent obligation and disbursement by DOE.

- (b) The provisions of this section do not apply to funds-out cooperative work agreements.

**(2) Authority to Perform Work.** Before entering into agreements for cooperative work with non-Federal entities, DOE must determine the specific legal or statutory authorities for performing the work. When such activities are under consideration, the following authorities should be consulted:

- (a) Public Law 93-438, the Energy Reorganization Act of 1974, section 107(a), authorizes the Energy Research and Development Administration to make arrangements (including contracts, agreements, and loans) for conducting research and development activities with private or public institutions or persons, including participating in joint or cooperative research, developmental, or experimental projects. This act also authorizes the Administrator of the Energy Research and Development Administration to participate in international cooperative efforts in energy-related research and development. Public Law 95-91, the Department of Energy Organization Act, section 301(a), transferred the functions of the Energy Research and Development Administration to DOE.
- (b) Public Law 95-224, the Federal Grant and Cooperative Agreements Act of 1977, defines the circumstances and conditions for using contracts, grants, and cooperative agreements.
- (c) The General Accounting Office Policy and Procedures Manual for Guidance of Federal Agencies, title 7, Fiscal Procedures, and appendix B, Department of the Treasury and General Accounting Office Joint Regulation No. 3 of June 12, 1951, Procedure for Handling Special, Trust, Revolving, and Deposit Fund Collections, provide that receipts deposited to certain special funds are available for expenditure without the issuance of covering warrants.

**(3) Requirements.** Before initiating work, the responsible secretarial officer shall establish and execute a written agreement with all parties in a cosponsored work project. This agreement shall set forth the work to be accomplished, each cosponsor's share of cost, the payment method, and related requirements.

- (a) When the agreement provides for an incremental financing arrangement with the cosponsor(s), DOE shall establish a corresponding funding schedule and include it in the written agreement. Such a funding schedule shall provide for sufficient advance payments in accordance with paragraph 4d(4)(c).
- (b) DOE shall consider, when applicable, the criteria set forth in the "Information Guide to the Work for Others Program" for establishing reimbursable work agreements.
- (c) Charges for cosponsored work agreements shall be developed in accordance with DOE 2110.1A, "Pricing of Departmental Materials and Services."



**(4) Basis of Budgetary Resources.**

- (a) DOE.** Budgetary resources necessary to perform DOE's share of cooperative work agreements with non-Federal entities are provided from direct appropriated funds, provided that the work is budgeted and approved in accordance with the procedures contained in paragraph 3g(2). The allotment shall serve as both the obligational authority and the budgetary resource to accomplish the work.
- (b) Non-Federal Cosponsor.** The budgetary resource necessary to accomplish the non-Federal cosponsor's share of the cooperative work agreement shall be derived from cash advances obtained from the cosponsor before work commences.
- (c) Advances.** DOE shall not use Federal funds to finance a cosponsor's share of a project. DOE shall obtain advances from non-Federal cosponsors before work commences. Advances shall be sufficient to cover the obligational and cash requirements of the work until a subsequent advance request can be made, collected, and recorded. Advances shall also cover expected termination costs that DOE could incur on behalf of the cosponsor.

**(5) Authority Contained in Allotments.** After receipt of an advance, cooperative work shall be performed under B&R subprogram 60 50, Cost of Cooperative Work with Non-Federal Entities, and B&R code 70 50, Reimbursement for Cooperative Work with Non-Federal Entities.

**(6) Accounting for Cosponsored Work.**

- (a) Execution and Control of Agreements.** In controlling and accounting for funds received for cosponsored work, DOE shall maintain the identity and integrity of each cosponsor's share of funds separately on a project-by-project basis. DOE shall not use Federal funds to supplement or finance a cosponsor's share of a project.
- (b) Accounting for Advances Received for Cosponsored Work.**
  - 1. An advance payment from a cosponsor shall be recorded as a liability. As cost is incurred, revenue will be recognized and the liability account will be reduced. For the appropriate designated financial codes and illustrative entries, see the Standardized Pro Forma Accounting Transactions Document.
  - 2. When DOE receives funds from a foreign cosponsor, the Department shall use the services of the central bank of the country involved whenever possible. Correspondent banks should be used only if doing so is cost-effective. The transfer of funds shall be arranged on a project-by-project basis in consultation with the CFO or the Field CFO.
  - 3. DOE's liability in cosponsored work projects shall be limited to the appropriations available for the Department's share of the project.

## **5. ADVANCES FOR COOPERATIVE RESEARCH AND DEVELOPMENT AGREEMENTS (CRADAs).**

**a. General.** Funds-in CRADAs are subject to the same budgetary resource and advance-payment requirements as other non-Federal work for others, except for the limited deviations encompassed in the following CRADA advance-funding guidance. A budgetary resource is required before initiating work. Therefore, except for the Cost of Work program WN65 alternative described below, no DOE funds shall be used, even on a temporary basis, to cover any of a participant's share of project obligations.

### **b. Full-Funding Requirement.**

**(1)** Full funding is required before beginning CRADA work that has an estimated cost of \$25,000 or less or that will be completed in 90 days or less. For CRADA work that has an estimated cost of more than \$25,000 and that will last longer than 90 days, sufficient advance funds shall be obtained to maintain approximately a 90-day advance of funds during the life of the project. No work shall begin before receipt of a cash advance.

### **(2) Alternatives to Full Funding.**

- (a)** The contractor may negotiate with DOE and the sponsor a shorter period than the current 90-day advance-funding requirement for small businesses that are unable to meet the 90-day requirement.
- (b)** The contractor performing the work may provide the advance funding from earned award or management fees, royalties, or other non-Federal corporate funds.
- (c)** When a CRADA participant cannot provide a cash advance (for example, if a State or local government has a statute or another legal requirement prohibiting advancing funds or if a small business is not financially in a position to lose interest on advanced funds for an extended period), participant obligations may be recorded in Cost of Work program WN65 under the Departmental Administration Appropriation. In the case of a small business funded through WN65, the small business is required to establish an irrevocable trust or escrow account to serve as a guarantee of the amounts due from the participant. The balance in this account must be maintained at a level equivalent to approximately a 90-day advance of funds during the life of the project. Accrued costs and commitments related to the small business' share of the project shall not exceed the balance in the trust or escrow account plus the payments received from the small business. Guidance on establishing a trust or escrow account is provided below in paragraph 5b(3).
- (d)** When Cost of Work program WN65 is used to record CRADA participant obligations, the contractor must regularly bill the participant for its share of costs incurred and ensure collection on all billings. Failure of the participant to promptly pay the invoices shall be cause for termination of the CRADA.

1. Field CFOs shall budget for the Cost of Work for Others Program for both State and local government (WN6501) and small business (WN6502) CRADA activities.
2. Allotments providing Cost of Work for Others Program funding for small business activities shall include the following restriction: For non-Federal small business technology transfer activities authorized to be financed under the Cost of Work for Others Program, obligations against that portion of the budgetary resources provided in this allotment associated with budget and reporting account WN6502 shall be restricted to the lesser of (a) the amount in the accompanying approved funding program for WN6502 or (b) the total of the confirmed deposits in the trust or escrow account(s) plus the payments received from the participant(s).
3. Collections for participants' shares shall be recorded and deposited to account 895228.1, Departmental Administration.

**(3) Establishing a Trust or Escrow Account for a CRADA.**

- (a) If it is not feasible for a small business to provide a cash advance, CRADA obligations for the small business' share will be recorded in Cost of Work program WN65. In addition, the small business must establish an irrevocable trust or escrow account to serve as a guarantee of the amounts due from the participant. The agreement for the trust or escrow account must be reviewed and approved by the Field CFO before execution and must be signed by an authorized representative of the contractor, the participant, and the financial institution.
- (b) The review must assure that the agreement provides for the following:
  1. The participant must agree to deposit and maintain funds equivalent to approximately a 90-day advance of funds in an irrevocable trust or escrow account where the contractor retains the exclusive right to make withdrawals as required.
  2. Confirmation of the deposit(s) must be forwarded directly to the Field CFO by the financial institution.
  3. The account must be established at a financial institution that is insured by the Federal Deposit Insurance Corporation and agrees to fully collateralize any balance in the account that exceeds the maximum insured amount.
  4. The Field CFO will maintain memorandum general ledger accounts of the deposit(s) to the trust or escrow account.
  5. Interest earnings on the account shall be payable to the participant. However, the account must be structured so there is no risk to the principal balance.

6. Once the participant's final payment is received, the contractor and participant will jointly, in writing, authorize closing of the account and the release of any remaining balance to the participant. The contractor will provide a copy of the executed authorization to the Field CFO.

- c. **Accounting Entries.** Use the specific accounting financial codes and illustrative entries found in the Standardized Pro Forma Accounting Transactions Document.

## 6. APPROPRIATION REFUNDS.

- a. **Description.** Refunds to appropriations are amounts received that represent the return to DOE of payments made to others. Refunds result from overpayments, payments made in error, or adjustments for previous amounts disbursed, including returns of authorized advances and rebates. This also includes amounts collected by the Department from contractors for disallowed costs, excluding collections of depreciation and assessments of interest, penalties, and administrative charges. Unlike reimbursements, refunds are directly related to previously recorded disbursements. The recovery of an erroneous payment or overpayment qualifies as a refund to the specific appropriation originally charged and is not to be returned to the General Fund of the Treasury.
- b. **Accounting for Refunds.** Refunds shall be deposited in the same appropriation accounts as the previously recorded disbursements. The deposited refunds may be available for expenditure or deobligation. Detailed policy and guidance for determining the availability of appropriations and fund balances are covered in Chapter 3, "Accounting for Appropriations and Other Funds." When preparing Standard Form 133, "Report on Budget Execution," refunds shall be netted against the obligations and outlays of the appropriation accounts.

## 7. CONTRACTOR COLLECTIONS.

Collections received by the Department's contractors shall be accounted for as (a) appropriation reimbursements, (b) reductions of cost, or (c) Treasury General Fund miscellaneous receipts.

- a. **Appropriation Reimbursements.** Deposit all collections for reimbursable work and revenue programs directly into Treasury as a credit to a DOE appropriation account.
- b. **Reductions of Cost.** Collections accounted for as reductions of cost may be deposited into the contractor's DOE special financial institution account. The following collections may be accounted for as reductions of cost:

- (1) **Budgeted Collections.** Collections that are budgeted as offsets to cost and are for materials and services may be retained by the contractor if *all* of the following criteria are met:

- (a) Retention of collections is authorized by the contract.

- (b) Materials and services provided are:

1. Generally of an overhead nature.

2. Incidental to and unrelated to the unique features of the direct program mission.
3. Furnished as a convenience to individuals (primarily DOE and DOE contractor employees). Examples are as follows: collections received for bus, food, and cafeteria services and housing. If collections of this nature are not budgeted as cost offsets or are in excess of the amount that was budgeted, they must be returned to DOE for reallocation or deposited into Treasury as General Fund miscellaneous receipts.

**(2) Other Collections.** Other collections that may be deposited into the contractor's DOE special financial institution account include the following:

- (a) Proceeds of personal property sales, if authorized by the contract (see paragraph 10b(3)).
- (b) Collections from other DOE contractors for cash work under \$100,000.
- (c) Refunds resulting from overpayments, payments made in error, or adjustments for amounts previously disbursed, such as returns of authorized advances.
- (d) Rebates, such as commissions or rebates from travel agents, utilities, and the General Services Administration (GSA) for gasoline, shall be deposited to the DOE special financial institution account, subject to the following conditions:
  1. The rebate must be credited as a refund to the same account(s) initially charged with the payment.
  2. The rebate must be used to offset costs related to the same general purpose for which the initial payment(s) was made.

**c. General Fund Miscellaneous Receipts.** Collections not covered under either paragraph 7a or paragraph 7b (for example, interest, penalties, and administrative charges collected on delinquent accounts receivable) will be deposited into the following General Fund miscellaneous receipt accounts:

**(1) Interest.** Account 891435, General Fund Proprietary Interest, Not Otherwise Classified.

**(2) Administrative Charges and Penalties.** Account 891099, Fines, Penalties, and Forfeitures Not Otherwise Classified.

## **8. DONATIONS, GIFTS, AND BEQUESTS. (RESERVED)**

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- 9. DEPOSIT FUNDS.** Deposit fund accounts are a special account classification established for receipt and subsequent expenditure of money held on deposit and later returned to the pay or paid to another upon determination of proper disposition. Deposit funds, unlike appropriated fund or special receipt accounts, are outside the budget. They are classified in the 6000 series of Treasury Deposit Accounts and represent a liability for any of the following: moneys withheld by the Government from payments for goods and services, including payroll deductions for savings bonds or State taxes; moneys received from outside sources for which the Government is acting solely as a banker, fiscal agent, or custodian; money held by the Government awaiting distribution on the basis of a legal determination, including disputes where ownership is in doubt and there is no present basis for estimating ultimate distribution; and unidentified remittances credited as suspense items not associated with a fund (special receipt) account (See Attachment 13-5 and Treasury Financial Manual (I TFM 2-1535).)

- a. Disposition.** Once proper disposition of a deposit is determined, the finance office shall remove it from the deposit fund account and credit it to the proper receipt, appropriation, or fund account, or remit or return it to the proper authority/party. See paragraph 12 and the Treasury Financial Manual, volume I, part 6, chapter 3000 (I TFM 6-3000), for guidance on proper disposition of unclaimed moneys held in deposit fund accounts.
- b. Reviews.** Deposit funds shall be analyzed each quarter to determine whether they are holding unclaimed moneys for rightful owners.

**10. MISCELLANEOUS RECEIPTS.**

- a. Policy.** As a general rule, all collections received by DOE shall be deposited as miscellaneous receipts into the General Fund of the Treasury unless otherwise authorized by statute or this chapter. Retaining and using collections that DOE should have deposited as miscellaneous receipts is an inappropriate augmentation of DOE's appropriations. See 31 U.S.C. 3302.
- b. Exceptions: Proceeds of Personal Property Sales.**
- (1) Disposal by the General Services Administration (GSA).** Proceeds received by DOE offices from the sale of plant and equipment shall be handled generally as miscellaneous receipts. To be credited on the requisition and disposal documents, the DOE office requesting GSA to sell the plant and equipment must clearly identify the appropriate DOE officer and office by Agency Location Code and appropriation code. If the property is turned over to GSA, the DOE office shall make no entries until the sale has been completed.
- (2) Use of Proceeds for Replacement of Personal Property.** Proceeds received by DOE offices from sales of personal property disposed of pursuant to exchange and sale authority in Federal Property Management Regulation 101-46 and before replacement will be deposited in the clearing account 89F3845, Proceeds of Sales, Personal Property. Such funds will remain available for expenditure for the acquisition of similar items of personal property through the fiscal year following the sale. However, sales proceeds that are not applied to the purchase of the replacement property within the time limits specified shall be redeposited into miscellaneous receipts as prescribed in Federal Property Management

Regulation 101-46.404. Proceeds received from sales of property after the purchase of replacement property may be deposited as direct reimbursement credits to the appropriation previously charged for the replacement items.

- (3) Contractor Collections from Sale of Personal Property.** Regarding collections by contractors (as stated in their contracts), proceeds from the sales of surplus personal property shall be handled as reductions to such contractors' cost in accordance with applicable provisions in their contracts and credited to the Operating Expense or Plant and Capital Equipment appropriation account as appropriate. Proceeds applied in whole or in part as payment for similar replacement property shall be documented. When personal property is transferred from a DOE office to a contractor solely for the purpose of disposal, the contractor shall return the proceeds to the DOE office, which handles them as miscellaneous receipts and returns them to Treasury.
- (4) Nuclear Waste Fund.** Proceeds from the sale of capital equipment owned by the Nuclear Waste Fund shall be returned to the Nuclear Waste Fund or the Interim Storage Fund rather than submitted to the Treasury General Fund as miscellaneous receipts.
- c. Types of Collections.** Attachment 13-5 provides a listing of the miscellaneous receipt accounts currently used by DOE. These accounts represent a wide variety of collections, including such significant activities as the sale of electric power by the Southeastern, Southwestern, and parts of the Western Area Power Administrations. A complete listing of all Treasury General Fund miscellaneous receipt accounts can be found in the supplement to volume I of the Treasury Financial Manual.
- d. Accounting Considerations.** When depositing collections as miscellaneous receipts into the General Fund of the Treasury, use the appropriate account codes and illustrative entries contained in the Standardized Pro Forma Accounting Transactions Document.

## **11. REIMBURSABLE PERSONNEL DETAILS.**

- a. Policy.** Collections received for the following shall be returned to DOE and treated as refunds to the appropriation(s) bearing the expense: personnel detailed on temporary assignment to other Federal agencies; State, local, and Indian tribal governments; institutions of higher education; and other approved eligible organizations. Reimbursements received for contractors eligible to participate under the authority of the Intergovernmental Personnel Act should be returned to DOE or to the entity that authorized the expense for credit as refunds to the appropriation(s) bearing the expense.
- b. Authorities.**
  - (1)** Title 31, U.S.C., section 1535 (the Economy Act), shall be cited when DOE Federal employees are detailed on temporary assignment to other Federal agencies.



- (2) Title 5, U.S.C., sections 3371-3376 (Intergovernmental Personnel Act of 1970, as amended), provides for the assignment of personnel between Federal, State, local, and Indian tribal governments; institutions of higher education; and other approved and eligible organizations.
- (3) Title 5, Code of Federal Regulations, part 334 (Temporary Assignment of Employees Between Federal Agencies and State, Local, and Indian Tribal Governments, Institutions of Higher Education, or Other Approved Eligible Organizations), establishes policies and procedures for the Intergovernmental Personnel Act Program.

## **12. UNCLAIMED MONEYS.**

### **a. Policy.**

- (1) Unclaimed moneys held in uninvested trust, revolving, or deposit funds for rightful owners shall either be returned to the depositor or deposited in Account 20X6133 in accordance with the following criteria:
  - (a) Amounts of \$25.00 or more should be returned promptly to the depositor without the presentation of a claim.
  - (b) Amounts of \$25.00 or more that have been held for more than 1 year and that are properly refundable and cannot be refunded because the individual's whereabouts are unknown must be transferred to Account 20X6133, "Payment of Unclaimed Moneys." For an item to be cleared from revolving and deposit fund accounts and transferred to Account 20X6133, it must meet all four of the following criteria: (1) the amount is \$25.00 or more; (2) a refund, upon claim, would be absolutely justified; (3) there is no doubt as to legal ownership of the funds; and (4) a named individual, business, or other entity can be identified with the item. Amounts cleared from DOE's trust and deposit fund accounts and transferred to Account 20X6133 must be fully documented as refundable, but it must be indicated that the individual's whereabouts are unknown. These items will constitute the active records of DOE's subsidiary ledger for Account 20X6133.
  - (c) Unclaimed amounts of less than \$25.00 or amounts of \$25.00 or more that have been held for more than 1 year and do not meet all of the criteria for transfer to Account 20X6133 must be transferred to Miscellaneous Receipt Account 1060, "Forfeitures of Unclaimed Money and Property."
- (2) Initiate action to clear balances that have been held in uninvested trust, revolving, and deposit fund accounts for more than 1 year. These balances represent moneys held for rightful owners whose whereabouts are unknown.
- (3) Verify that the proper account (Account 20X1807, "Refund of Moneys Erroneously Received and Covered") is being used for expenditures that are made for collections or other receipts erroneously deposited into Treasury. These collections represent receipts that were not properly chargeable to any other appropriation.

- (4) Unclaimed balances that are due individuals whose whereabouts are unknown are to be cleared from DOE's accounts at least once each year.
- b. **Authority.** Title 31, U.S.C., section 1322, contains provisions applicable to collections or other receipts erroneously received.
  - c. **Review of Unclaimed Money Accounts.** Uninvested trust, revolving, and deposit fund accounts shall be analyzed each quarter to determine whether they are holding unclaimed moneys that may be refunded to the depositor.
  - d. **Settlement Action.** Payment of moneys from Accounts 20X6133 and 20X1807 may be made without settlement action by the General Accounting Office. However, if there is any doubt concerning the propriety or legality of any claim presented for payment, the matter should be submitted to the Claims Division of the General Accounting Office for settlement action prior to payment.
  - e. **Maintenance of Records.** Adequate records in support of moneys being held for rightful owners in Account 20X6133 must be maintained. The individual records of all items transferred to the miscellaneous receipt account (1060) are to be filed in a closed file in the event claims are received. In addition, the following records are to be maintained: (1) memorandum accounts for 20X6133 and 20X1807 and (2) a file of paid disbursement voucher forms with supporting documents for payments made from these accounts. These records must be made available to internal auditors and auditors conducting onsite audits for the General Accounting Office.
  - f. **Special Reporting.** Treasury may, from time to time, request reports on transactions and/or balances pertaining to Accounts 20X6133 and 20X1807. The Treasury Financial Manual, volume I, part 6, chapter 3000, contains detailed procedures for transferring unclaimed moneys, reporting of transfers, and making payments from Accounts 20X6133 and 20X1807.
13. **REPAYMENTS FROM PROJECTS UNDER THE CLEAN COAL TECHNOLOGY PROGRAM.**
- a. **Background.** The Clean Coal Technology (CCT) Program was originally authorized by Public Law 98-473, "Joint Resolution Making Continuing Appropriations for Fiscal Year 1985 and for Other Purposes." The CCT Program became divided into five rounds of demonstration projects (CCT-I through CCT-V). Cost-shared projects for the various rounds were selected through competitive solicitations funded by a succession of Department of the Interior and Related Agencies Appropriations Acts.
  - b. **Authority for DOE to Retain Moneys Received.** Each of the following Appropriations Acts for the Interior and Related Agencies contains a provision under the caption, "Administrative Provisions, Department of Energy," which creates an exception to the Miscellaneous Receipts Act (31 U.S.C. 3302) for the Department to retain repayments received as a result of repayment provisions for the various CCT projects appropriated under them: Public Law 99-190, of December 19, 1985; Public Law 100-202, of December 22, 1987; Public Law 100-446 of September 27, 1988; and Public Law 101-121 of October 23, 1989. Repayments received as a result of CCT projects appropriated under the aforementioned Appropriations Acts may be retained and made

available until expended on costs associated with appropriate cooperative agreements, with any remainder to go into the Treasury.

- c. **Use of Moneys Received.** The “Administrative Provisions, Department of Energy,” contained in the aforementioned Appropriations Acts, provide that the moneys received are to be expended only on “plant construction, operation, costs, and payments to cost-sharing entities,” all as provided for in the appropriate cooperative agreements. Administrative costs associated with the CCT projects may be funded under the “necessary expense” doctrine of Appropriations Law. Moneys obtained from a project in one round may be used for costs related to a project in another round.
- d. **Account for Deposit of Moneys Received.** Moneys received shall be deposited directly to the Clean Coal Technology Appropriations Account, 89X0235, using Revenue Budget and Reporting Code (B&R) ZN0300000, “Repayments from Clean Coal Technology Projects.” Detailed accounting transactions are contained in the Standardized Proforma Accounting Transactions System.
- e. **Availability for Reapportionment and Reallotment.** Moneys received are available for reapportionment by the Office of Management and Budget, and subsequently for reallotment to the CCT Program, in the next fiscal year after receipt.
- f. **Obligation of Moneys Received.** Moneys received from the various CCT projects under the repayment provisions of the cooperative agreements may be obligated to any ongoing CCT project for payment of DOE’s share of costs in accordance with the cost-sharing terms of the cooperative agreements for those projects, until those moneys are fully expended, or until all DOE cost-sharing payments on the various projects have been made. In the latter case, any remaining or future moneys received must be returned to the Treasury as miscellaneous receipts.

#### 14. USER FACILITIES OR TECHNOLOGY DEPLOYMENT CENTERS

- a. **Applicability.** This paragraph provides policy guidance for advances and collections received by or for the Department as a result of non-DOE entity use of any facility, structure, or other improvement thereon, etc. (hereafter referred to as facility) that has been approved for use by non-DOE entity users through funds-in user agreements. A facility must be officially approved as a User Facility or Technology Deployment Center by the cognizant Secretarial Officer before entering into agreements with any users.
- b. **Authorities.**
  - (1) 31 U.S.C. 9701, "Fees and Charges for Government Services and Things of Value," provides that each service or thing of value provided by an agency is to be self-sustaining to the extent possible.
  - (2) 42 U.S.C. 7259b (Public Law 95-91, section 649b) authorizes the Secretary of Energy to permit the use of DOE facilities by outside public and private agencies, corporations, associations, or other organizations or by individuals.

- (3) 42 U.S.C. 7259c (Public Law 95-91, section 649c) authorizes the Secretary to use proceeds from reimbursements received under 42 U.S.C. 7259b to pay directly the costs of the equipment or facilities provided.
- (4) Public Law 105-261, National Defense Authorization Act for Fiscal Year 1999, section 3137, "Activities of Department of Energy Facilities," provides pricing direction on Federal administrative charges.

**c. Policy.**

- (1) Funds-in user agreements are subject to the same budgetary resource, budgetary authority, and advance-payment requirements as other funds-in agreements.
- (2) A budgetary resource and authority is required before initiating or continuing non-DOE entity use of a facility beyond the period specified in the user agreement or the amount of funding provided. DOE funds shall not be used, even on a temporary basis, to cover any of the non-DOE entity user's costs.
- (3) Collections received by or for the Department as a result of non-DOE entity use of any facility, structure, or other improvement thereon shall be used by the Department to reimburse the contractor's cost incurred in making the facility available to the non-DOE entity user. However, any amounts received by the contractor for the Federal administrative charge should be deposited expeditiously to the Departmental Administration Special Receipt Account (Treasury account number 895228.1).
- (4) **Advances.**
  - (a) **Budgetary Authority for Advances Received for Funds-in User Agreements.** When an advance is required, after its receipt, DOE will provide budgetary authority in the facility contractor's Financial Plan net of the Federal administrative charge.
  - (b) **Accounting for Advances Received for Funds-in User Agreements.** An advance payment shall be recorded as a liability. As cost is incurred, revenue will be recognized and the liability account will be reduced. For the appropriate designated financial codes and illustrative entries, see the Standardized Pro Forma Accounting Transactions Document.
- (5) **Pricing.** Pricing will be in accordance with DOE Order 2110.1A and CFO Interim Guidance of October 29, 1998, implementing the National Defense Authorization Act for FY 1999 direction on Federal Administrative charges, pending revision of DOE Order 2110.1A.

- 15. OTHER COLLECTIONS.** Disposition of any collections received by DOE that cannot be classified appropriately under the 13 categories described above (paragraphs 2 through 14) must be determined on a case-by-case basis in consultation with the CFO.

## ATTACHMENT 13-1

**DEPARTMENT OF THE TREASURY ACCOUNTS TO WHICH COLLECTIONS ARE DEPOSITED:  
REIMBURSABLE & COOPERATIVE WORK**

Account to Which Collections Are Deposited	Account Title	Authority	Type of Collections	Accounting Treatment/ Special Notes
89X0240.92	Reimbursable & Cooperative Work for Non Federal Entities—Weapons Activities	Public Law 95-91 Energy Reorganization Act	Collections from non-Federal entities for reimbursable and cooperative work programs related to defense activities.	The amounts collected to offset added factor and depreciation are deposited to 895228, Departmental Administration Special Receipt Account.
89X0240.93	Reimbursable & Cooperative Work for Other Federal Agencies—Weapons Activities	31 U.S.C. 1535	Collections from Federal agencies for reimbursable and cooperative work under defense appropriations.	
89X0240.95	Reimbursable Work for Non-Federal Entities (Technology Transfer Activities)—Weapons Activities			
89X0224.92	Reimbursable & Cooperative Work for Non-Federal Entities—Energy Supply Research & Development		Collections from Non-Federal entities for reimbursable and cooperative work programs under other than defense appropriations.	
89X0224.93	Reimbursable & Cooperative Work for Other Federal Agencies—Energy Supply Research and Development	31 U.S.C. 1535	Collections from Federal agencies for reimbursable and cooperative work programs under other than defense appropriations.	

Account to Which Collections Are Deposited	Account Title	Authority	Type of Collections	Accounting Treatment/ Special Notes
89X0224.95	Reimbursable Work for Non-Federal Entities (Technology Transfer Activities)—Energy Supply Research and Development Activities			
89X0302.92	Reimbursable & Cooperative Work for Non-Federal Entities (Southeastern Power Administration)			
89X0302.93	Reimbursable & Cooperative Work for Other Federal Agencies (Southeastern Power Administration)	31 U.S.C. 1535		
89X0303.92	Reimbursable & Cooperative Work for Non-Federal Agencies—Southwestern Power Administration		Collections from non-Federal agencies for reimbursable and cooperative work programs under the Southwestern Power Administration.	
89X0303.93	Reimbursable & Cooperative Work for Other Federal Agencies—Southwestern Power Administration	31 U.S.C. 1535	Collections from Federal agencies for reimbursable and cooperative work programs under the Southwestern Power Administration.	
89X5068.92	Reimbursable & Cooperative Work for Non-Federal Entities—Western Area Power Administration		Collections from non-Federal entities for reimbursable and cooperative work programs under the Western Area Power Administration.	

Account to Which Collections Are Deposited	Account Title	Authority	Type of Collections	Accounting Treatment/ Special Notes
89X5068.93	Reimbursable & Cooperative Work for Other Federal Agencies—Western Area Power Administration	31 U.S.C. 1535	Collections from other Federal agencies for reimbursable and cooperative work programs under the Western Area Power Administration.	

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## ATTACHMENT 13-2

### DEPARTMENT OF THE TREASURY ACCOUNTS TO WHICH COLLECTIONS ARE DEPOSITED: REVENUES

Account to Which Collections Are Deposited	Account Title	Authority	Type of Collections	Accounting Treatment/ Special Notes
Revenues available to DOE:				
89X0206	Geothermal Loan Guarantee and Interest Assistance Program—Geothermal Resources Development Fund	16 U.S.C. 410	Fees and recoveries collected for Geothermal Loan Guarantee Power Act.	
89X0233	Strategic Petroleum Reserve—Petroleum Account	Public Law 97-35	Proceeds from Resale of Strategic Petroleum Reserve oil reserves.	Deposit
89X0235	Clean Coal Technology	Administrative Provisions of Appropriations Acts for Department of the Interior and Related Agencies	Recoupments from cost-shared agreements under the Clean Coal Technology Program. CCT collections received are apportioned by OMB and reallocated to the program in the year following receipt.	
89X4180	Isotope Production and Distribution Fund	Public Law 101-101	Revenues received from from the production, sale, and distribution of isotopes.	Deposit directly into 89X4180.
89X4452	Colorado River Basin Power Marketing Fund, Western Area Power Administration	43 U.S.C.620d; 42 U.S.C. 7152	Revenues received from the Colorado River Storage Project, the Colorado River Basin Project, and the Fort Peck Project.	Deposit directly into revolving fund 89X4452.
89X4563	Working Capital Fund			

Account to Which Collections Are Deposited	Account Title	Authority	Type of Collections	Accounting Treatment/ Special Notes
89X5105	Licenses under Federal Power Act for Public Lands and National Forests	16 U.S.C. 810	Receipts from licenses for occupancy and use of national forests and public lands.	Direct deposit; i.e., revenues deposited directly into expenditure account 89X5105.
89X5180	Energy Security Reserve Alternative Fuels Production	42 U.S.C. 5915	Revenues from operating the Great Plains Gasification Project.	Direct deposit; i.e., revenues deposited directly into expenditure account 89X5180.
Revenues that are offset against appropriations or used as a direct source for appropriation:				
895000.26	Sale of Electric Energy, Bonneville Power Administration	43 U.S.C. 391	Collections from the sale of power that are required to be returned to Bureau of Reclamation.	
895000.27	Sale of Power, Western Area Power Administration	43 U.S.C. 391	Receipts from the sale of power, Western Area Power Administration Reclamation Fund.	A portion of these receipts are used to fund 895069 Western Area Power Administration Emergency Fund. Expenditures from 89X5069 are authorized for specified emergencies.
895000.28	Other Reclamation Fund	43 U.S.C. 391	Other receipts generated from providing power.	

Account to Which Collections Are Deposited	Account Title	Authority	Type of Collections	Accounting Treatment/ Special Notes
895226	Revenues from Enrichment of Uranium	42 U.S.C. 5821(h); 95 Stat. 1143	Receipts from the sale of enrichment services in the Uranium Enrichment Program.	At the end of the fiscal year, the Department of the Treasury will warrant these amounts in 89X5226. Departmental accounting will then transfer to 89X0226. These revenues will be used to offset the appropriation.
89X5227.1	Nuclear Waste Fund—Fees for Disposal of Spent Nuclear Fuel	53 U.S.C. 10222	Fees collected from public utility companies that generate or own domestic spent nuclear fuel or high-level radioactive waste resulting from civilian nuclear activities, for the preparation, transportation, and disposal of the waste.	The fund account from which nuclear waste expenditures are made is 89X5227. The expenditure account 89X5227 is funded by deposits in 89X5227.1 and 89X5227.2.
89X5227.2	Nuclear Waste Fund—Interest and Profits Earned on Investments in Public Debt Securities	42 U.S.C. 10222	When the deposits to 89X5227.1 exceed the expected expenditures (refer to Chapter 20, “Nuclear Waste Fund”) from 89X5227, the Department is authorized to invest these excess funds in Government securities. The interest and profits from these investments are deposited in 89X5227.2.	Unrealized discounts from the purchase of securities are recorded in 89X5227.21. When the discounts are realized, they are transferred to 89X5227.2.

Account to Which Collections Are Deposited	Account Title	Authority	Type of Collections	Accounting Treatment/ Special Notes
895228.1	Departmental Administration Miscellaneous Revenues— Regular Funding	Public Law 81-152 section 204(d); 97 Stat. 259	Revenues collected for products sold and services rendered under the cost of work for others program and other miscellaneous receipts budgeted as Departmental administration.	At the end of the fiscal year, the Department of the Treasury will warrant these amounts in 89X5228. Departmental accounting will then transfer these funds to 89X0228. These revenues will be used to offset the appropriation.
895228.2	Departmental Administration Miscellaneous Revenues— Incremental Funding	Public Law 98-50	Incremental revenues for Departmental administration, DOE. This account is used in accordance with language that provides for any increase in cost of work programs when that increase is funded by an equal increase in revenue.	At the end of the fiscal year, the Department of the Treasury will warrant these amounts in 89X5228. Departmental accounting will then transfer these funds to 89X0228. These revenues will be used to offset the appropriation.
89X5229.1	Interim Storage Fund— Fees for Storage of Spent Nuclear Fuel	42 U.S.C. 10156	Fees collected for interim storage of spent nuclear fuel.	The fund account from which interim storage expenditures are made is 89X5229. The expenditure account is funded by deposits in 89X5229.1 and 89X5229.2.
89X5229.2	Interim Storage Fund— Interest and Profits on Investments in Public Debt Securities	42 U.S.C. 10156	When the deposits to 89X5229.1 exceed the expenditures from 89X5229, DOE is authorized to invest these excess funds in Government securities. The interest and profits from these investments are deposited in 89X5229.2.	Unrealized discounts from the purchase of securities are recorded in 89X5229.21. When the discounts are realized they are transferred to 89X5229.2.

Account to Which Collections Are Deposited	Account Title	Authority	Type of Collections	Accounting Treatment/ Special Notes
895230	Revenues from Fees and Services Federal Energy Regulatory Commission—Special Receipt Account	Public Law 97-256; 96 Stat. 2238; 97 Stat. 258	Proceeds from fees and services provided by Federal Energy Regulatory Commission.	At the end of the fiscal year, the Department of the Treasury will warrant these amounts in 89X5230. Departmental accounting will then transfer these funds to 89X0230. These revenues will be used to offset the appropriation.
89X4563	Working Capital Fund	42 U.S.C. 7263 42 U.S.C. 5815(g)	Receipts are derived from the fund's operations.	
89X5231	Uranium Enrichment Decontamination and Decommissioning Fund	Energy Policy Act of 1992, title XI	Special assessments of domestic utilities and congressional appropriations	
89X5231.1	Special Receipt Account—Uranium Enrichment Decontamination and Decommissioning Fund—Assessment, Decontamination, Decommissioning Services, Energy			
89X5231.2	Special Receipt Account—Uranium Enrichment Decontamination and Decommissioning Fund—Earnings on Investment, Department of Energy			
89X5231.3	Special Receipt Account—Uranium Enrichment Decontamination and Decommissioning Fund—Foreign Fees—Energy			

Account to Which Collections Are Deposited	Account Title	Authority	Type of Collections	Accounting Treatment/ Special Notes
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89X5231.4	Special Receipt Account— Uranium Enrichment Decon- tamination and Decommis- sioning Fund—General Fund Payment, Defense, Department of Energy			
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**ATTACHMENT 13-3**

**DEPARTMENT OF THE TREASURY ACCOUNTS TO WHICH COLLECTIONS ARE DEPOSITED:  
DONATIONS OR GIFTS  
(RESERVED)**

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# ATTACHMENT 13-4

## DEPARTMENT OF THE TREASURY ACCOUNTS TO WHICH COLLECTIONS ARE DEPOSITED: DEPOSIT ACCOUNTS

Account to Which Collections Are Deposited	Account Title	Authority	Type of Collections	Accounting Treatment/ Special Notes
89X6050	Payroll Deduction for Savings Account		Payments collected for payroll deduction.	
89X6090	Unclaimed Moneys Due Creditors of Contractors with the United States Under Cost-Plus-a-Fixed-Fee Contracts, DOE	91 Stat. 300-301	Moneys received by DOE for which the purpose of the receipt cannot be identified.	
89X6275	State and Local Incomes Pending		Payments collected for State and local income taxes.	
89X6425	Payments by Alleged Violators of DOE Regulations, DOE	31 U.S.C. 3513	Collections received from oil companies in settlement of violations of the Emergency Petroleum Allocation Act of 1973 (EPAA) and the Economic Stabilization Act of 1970 (ESA). These funds are held in fiduciary responsibility and invested in either Department of the Treasury securities or through DOE's Minority Financial Institutions Deposit Program. These funds are subsequently used either to settle claims by third parties determined to have been injured by violation of the EPAA and the ESA or as otherwise directed by Congress.	Additional guidance is provided in Chapter 18 of the DOE Accounting Handbook, "Financial Management of Oil Overcharge Moneys."

Account to Which Collections Are Deposited	Account Title	Authority	Type of Collections	Accounting Treatment/ Special Notes
89X6429	Naval Petroleum Reserve Deposit Fund	P.L. 104-106, National Defense Authorization Act for 1996	Proceeds from the sale of Naval Petroleum Reserve Numbered 1 (Elk Hills)	
89X6427	Low-Level Radioactive Waste, DOE	99 Stat. 1849	Collections from generators of low-level radioactive waste. Twenty-five percent of the surcharge fees collected by States operating commercial low-level waste disposal sites are transferred to DOE monthly. These funds are held in fiduciary responsibility, invested in Department of the Treasury securities, and subsequently disbursed, in accordance with statutory provisions, to States involved in development or operation of waste disposal facilities.	
89X6772	Contract Holdbacks, Southwestern Power Administration, Power Marketing Administration, DOE	42 U.S.C. 7151-7152	Funds held on contracts until proper disposition is determined.	

Account to Which Collections Are Deposited	Account Title	Authority	Type of Collections	Accounting Treatment/ Special Notes
89X6875	Unidentified Remittances which are credited as Suspense Items Outside the Budget			Payments credited as suspense items outside the budget unless there is reasonable chance that they will be credited to a receipt, appropriation, or fund account within the budget.

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# ATTACHMENT 13-5

## DEPARTMENT OF THE TREASURY ACCOUNTS TO WHICH COLLECTIONS ARE DEPOSITED: MISCELLANEOUS FUNDS TO DEPARTMENT OF THE TREASURY

Account to Which Collections Are Deposited	Account Title	Authority	Type of Collections	Accounting Treatment/ Special Notes
Revenue programs:				
892230	Sale of Minerals and Mineral Products, DOE	31 U.S.C. 3302	Sale of gas and oil produced from Government-owned land and products of synthetic liquid fuels demonstration plants.	
892232	Proceeds from the Sale of Excess DOE Assets	31 U.S.C. 3302	Net proceeds from the sale of excess assets under the Department's Strategic Alignment Initiative.	
892233	Sales of Russian Origin Uranium	31 U.S.C. 3302	Proceeds from the sale of Russian origin uranium.	
892242	Sale and Transmission of Electric Energy, Alaska Power Administration	31 U.S.C. 3302	Funds from sale of power and other utilities provided by the Alaska Power Administration.	
892245	Sale and Transmission of Electric Energy, Falcon Dam	31 U.S.C. 3302	Funds from sale of power provided by the Western Area Power Administration.	
892247	Sale and Transmission of Electric Energy, Southwestern Power Administration	31 U.S.C. 3302	Funds from sale of power and other utilities provided by the Southwestern Power Administration.	

Account to Which Collections Are Deposited	Account Title	Authority	Type of Collections	Accounting Treatment/ Special Notes
892248	Sale and Transmission of Electric Energy, Southeastern Power Administration	31 U.S.C. 3302	Funds from sale of power and other utilities provided by the Southeastern Power Administration.	
892249	Sale of Power and Other Utilities, Not Otherwise Classified	31 U.S.C. 3302	Funds from sale of power provided by the Western Area Power Administration.	
Other collections:				
890840	Patent, Trademark, and Copyright Fees	31 U.S.C. 3302	Fees and other charges related to application issuance of patents, trademarks, and copyrights.	
890869	Fees for Legal and Judicial Services, Not Otherwise Classified	31 U.S.C. 3302	Costs of administering special programs, fees and charges for administrative, professional, and judicial services.	
891020	Fines, Penalties, and Forfeitures, Economic Stabilization Laws	31 U.S.C. 3302	Fines and damages for violations of Emergency Price Control, second War Powers, and similar acts.	Includes payments from account 89X6425, Payments by Alleged Violators of DOE Regulations, that are to be returned to the Department of the Treasury as miscellaneous receipts.
891030	Fines, Penalties and Forfeitures, Immigration and Labor Laws	31 U.S.C. 3302	Forfeiture of bonds posted by aliens, penalties for violation of various labor laws, and unclaimed back wages under these acts.	

Account to Which Collections Are Deposited	Account Title	Authority	Type of Collections	Accounting Treatment/ Special Notes
891060	Forfeiture of Unclaimed Money and Property	31 U.S.C. 3302	Unclaimed money and proceeds from the sale of abandoned or confiscated property— from veterans or military personnel, patients and residents of Federal hospitals, unexplained balances in cash accounts, and payroll allotment accounts for U.S. savings bonds.	
891099	Fines, Penalties, and Forfeitures Not Otherwise Classified		For deposit of Administrative charges and penalties.	
891347	Interest on Loans and Advances to Nuclear Waste Fund, DOE	31 U.S.C. 3302	Interest paid to the Department of the Treasury on the Government's investment in corporations or funds that are wholly owned by the Government.	
891348	Interest on Loans and Advances to Interim Storage Fund, DOE	31 U.S.C. 3302	Interest paid to the Department of the Treasury on the Government's investment in corporations or funds that are wholly owned by the Government.	
891349	Interest on Loans and Alternative Fuels Production, DOE	31 U.S.C. 3302	Interest paid to the Department of the Treasury on the Government's investment in corporations or funds that are wholly owned by the Government.	

Account to Which Collections Are Deposited	Account Title	Authority	Type of Collections	Accounting Treatment/ Special Notes
891351	Interest on Loans to Bonneville Power Administration Fund, DOE	31 U.S.C. 3302	Interest paid to the Department of the Treasury on the Government's investment in corporations or funds that are wholly owned by the Government.	
891424	Interest on Investments Colorado River Project	31 U.S.C. 3302	Interest paid to the Department of the Treasury on the Government's investment in corporations or funds that are wholly owned by the Government.	
891427	Interest on Advances to Colorado River Dam Fund, Boulder Canyon Project	31 U.S.C. 3302	Interest paid to the Department of the Treasury on the Government's investment in corporations or funds that are wholly owned by the Government.	
891435	General Fund Proprietary Interest, Not Otherwise Classified	31 U.S.C. 3302	Interest penalties on debts and interest paid to the Department of the Treasury on the Government's investment in corporations or funds that are wholly owned by the Government.	
892889	Payments on Miscellaneous Recoverable Costs, Not Otherwise Classified			



Account to Which Collections Are Deposited	Account Title	Authority	Type of Collections	Accounting Treatment/ Special Notes
893220	General Fund Proprietary Receipts, Not Otherwise Classified, All Other	31 U.S.C. 3302	Refunds on containers, State and local taxes; recoveries of court costs, Freedom of Information Act costs, etc.	
895012	License Under Federal Power Account	16 U.S.C. 810		
895013	License Benefit Charges	16 U.S.C. 803(f)		
Clearing accounts:				
89F3845	Proceeds of Sales, Personal Property		Funds received from the sale of personal property disposed pursuant to the Federal Property Management Regulation.	
89F3875	Budget Clearing Account (Suspense)		Account used for unidentified funds which are required to be held in suspense because the specific account to be credited is not yet known.	
89F3878	Deposits in Transit Differences (Suspense)		This account is subject to adjustments by the Department of the Treasury for discrepancies relating to deposit tickets and/or debit vouchers that have aged 6 months or more. Balances shall be cleared to the correct account as expeditiously as possible.	

Account to Which Collections Are Deposited	Account Title	Authority	Type of Collections	Accounting Treatment/ Special Notes
89F3879	Undistributed and Letter of Credit Differences (Suspense)		Amounts held in suspense until determination is made to the correct account.	
89F3880	Unavailable Check Cancellation and Overpayments (Suspense)		Account used to hold checks cancelled and overpayments until they are properly placed.	